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Sughrue

SUGHRUE MION, PLLC

December 28, 2001

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BOX PATENT APPLICATION

Commissioner for Patents

Washington, D.C. 20231

Re: Application of Akira SAKAWAKI and Hiroshi SAKAI
MAGNETIC RECORDING MEDIUM, PRODUCTION PROCESS AND
APPARATUS THEREOF, AND MAGNETIC RECORDING AND
REPRODUCING APPARATUS

Assignee: **SHOWA DENKO K.K.**

Our Ref. Q63142

J1046 U.S. PRO
10/029153
12/28/01

Dear Sir:

Attached hereto is the application identified above comprising sixty-one (61) sheets of the specification, including the claims and abstract and nine (9) sheets of drawings. **The executed Declaration and Power of Attorney and Assignment will be submitted at a later date.**

The Government filing fee is calculated as follows:

Total claims	32	-	20	=	12	x	\$18.00	=	\$216.00
Independent claims	6	-	3	=	3	x	\$84.00	=	\$252.00
Base Fee									\$740.00
Multiple Dependent Claim Fee									\$280.00
TOTAL FEE									\$1488.00

A check for the statutory filing fee of \$1488.00 is attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2000-403307	December 28, 2000

The priority document will be filed at a later date.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

By: Sheldon I. Landsman
Sheldon I. Landsman
Registration No. 25,430

SIL/rwl